

IN THE CLAIMS:

1. (Currently Amended) A recording medium having a coating layer on a surface of a substrate, the coating layer comprising
 - (A) a polyvinyl alcohol resin containing an acetoacetic ester group,
 - (B) a zirconium compound and
 - (C) an ~~inorganic powder~~ amorphous synthetic silica having an average particle size of 0.01 to 20 μ m.~~on the surface of a substrate.~~
2. (Original) The recording medium of claim 1, wherein said zirconium compound (B) is a zirconium nitrate compound.
3. (Original) The recording medium of claim 1, wherein said zirconium compound (B) is zirconyl hydroxychloride.
4. (Original) The recording medium of claim 1, wherein polymerization degree of said polyvinyl alcohol resin containing an acetoacetic ester group (A) is at least 300.
5. (Original) The recording medium of claim 1, wherein said polyvinyl alcohol resin containing an acetoacetic ester group (A) is a reactant of a polyvinyl alcohol resin and a diketene.
6. (Withdrawn) A process for preparing a recording medium which comprises
 - a step of preparing a coating solution comprising a polyvinyl alcohol resin containing an acetoacetic ester group (A), a zirconium compound (B) and an inorganic powder (C) and
 - a step of applying said coating solution to the surface of a substrate.
7. (Withdrawn) The process for preparing a recording medium of Claim 6, wherein said zirconium compound (B) is a zirconium nitrate compound and pH of said coating solution is at most 3.5.

8. (Withdrawn) The process for preparing a recording medium of Claim 6, wherein said zirconium compound (B) is zirconyl hydroxychloride.
9. (Withdrawn) The process for preparing a recording medium of Claim 6, wherein polymerization degree of said polyvinyl alcohol resin containing an acetoacetic ester group (A) is at least 300.
10. (Withdrawn) The process for preparing a recording medium of Claim 7, which further comprises a step of adjusting pH of said coating solution to at most 3.5 by adding an inorganic acid (D), before said step of applying said coating solution to the surface of a substrate.
11. (Withdrawn) The process for preparing a recording medium of Claim 6, which further comprises a step of preparing polyvinyl alcohol resin containing an acetoacetic ester group (A) by reacting a polyvinyl alcohol resin and a diketene, before said step of preparing said coating solution.
12. (Currently amended) A recording medium for ink jet printing having a coating layer on a surface of a substrate, the coating layer comprising
- (A) a polyvinyl alcohol resin containing an acetoacetic ester group,
 - (B) a zirconium compound and
 - (C) an amorphous synthetic silica having an average particle size of 0.01 to 20 μm .
- ~~inorganic powder~~
- ~~on the surface of a substrate.~~